## **IN THE CLAIMS**

Please amend the claims as follows:

- 1. (Currently Amended) An integrated circuit device formed, comprising:
  - a substrate, including:
- a dielectric layer <u>including an air gap for location at least partially beneath an</u> <u>active region</u>;
  - a semiconductor layer formed over the dielectric layer;
  - a first active region formed in the semiconductor layer;
  - a second active region formed in the semiconductor layer;
- a trench formed in the substrate and interposed between the first active region and the second active region; and

wherein the trench contains cells of gaseous components.

- 2. (Original) The integrated circuit device of claim 1, wherein the trench contains a fill material selected from the group consisting of a foamed polymeric material, a cured aerogel and an air gap.
- 3. (Original) The integrated circuit device of claim 2, wherein the foamed polymeric material comprises a polymeric material selected from the group consisting of methylsilsesquioxane, polyimides and polynorbornenes.
- 4. (Original) The integrated circuit device of claim 2, wherein the foamed polymeric material comprises a polymeric material selected from the group consisting of Type I and Type III polyimides.
- 5. (Original) The integrated circuit device of claim 1, wherein the semiconductor layer includes a silicon layer.

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6. (Currently Amended) The integrated circuit device of claim 1, wherein the dielectric

layer includes [[a]] silicon dioxide (SiO<sub>2</sub>) <del>layer</del>.

7. (Cancelled)

8. (Original) The integrated circuit device of claim 1, wherein the trench extends to a level

of the dielectric layer of the substrate.

9. (Original) The integrated circuit device of claim 1, wherein the trench extends at least

partially into a level of the dielectric layer of the substrate.

10. (Currently Amended) An integrated circuit device, comprising:

a substrate, including:

a dielectric layer including an air gap for location at least partially beneath an

active region;

a semiconductor layer formed over the dielectric layer;

a first active region formed in the semiconductor layer;

a second active region formed in the semiconductor layer;

a trench formed in the substrate and interposed between the first active region and the

second active region; and

wherein the trench is filled with a foamed polymeric material.

11. (Original) The integrated circuit device of claim 10, wherein the foamed polymeric

material comprises a polymeric material selected from the group consisting of

methylsilsesquioxane, polyimides and polynorbornenes.

12. (Original) The integrated circuit device of claim 10, wherein the foamed polymeric

material comprises a polymeric material selected from the group consisting of Type I and Type

III polyimides.

- 13. (Original) The integrated circuit device of claim 10, wherein the semiconductor layer includes a silicon layer.
- 14. (Currently Amended) The integrated circuit device of claim 10, wherein the dielectric layer includes [[a]] silicon dioxide (SiO<sub>2</sub>) layer.
- 15. (Cancelled)
- 16. (Currently Amended) An integrated circuit device, comprising: a substrate, including:
- a dielectric layer including an air gap for location at least partially beneath an active region;
  - a semiconductor layer formed over the dielectric layer;
  - a first active region formed in the semiconductor layer;
  - a second active region formed in the semiconductor layer;
- a trench formed in the substrate and interposed between the first active region and the second active region; and

wherein the trench is filled with a cured aerogel.

- 17. (Original) The integrated circuit device of claim 16, wherein the semiconductor layer includes a silicon layer.
- 18. (Currently Amended) The integrated circuit device of claim 16, wherein the dielectric layer includes [[a]] silicon dioxide (SiO<sub>2</sub>) layer.
- 19. (Cancelled)
- 20. (Currently Amended) An integrated circuit device, comprising: a substrate, including:

a dielectric layer including an air gap for location at least partially beneath an active region;

- a semiconductor layer formed over the dielectric layer;
- a first active region formed in the semiconductor layer;
- a second active region formed in the semiconductor layer;
- a trench formed in the substrate and interposed between the first active region and the second active region; and

wherein the trench is filled with an air gap.

- 21. (Original) The integrated circuit device of claim 20, wherein the semiconductor layer includes a silicon layer.
- 22. (Currently Amended) The integrated circuit device of claim 20, wherein the dielectric layer includes [[a]] silicon dioxide (SiO<sub>2</sub>) layer.
- 23. (Cancelled)
- 24. (Currently Amended) An integrated circuit device, comprising:
  - a substrate, including:
- a dielectric layer including an air gap for location at least partially beneath an active region;
  - a semiconductor layer formed over the dielectric layer;
  - a first transistor formed in the semiconductor layer;
  - a second transistor formed in the semiconductor layer; and
- a trench formed in the substrate and interposed between the first transistor and the second transistor, wherein the trench contains cells of gaseous components.
- 25. (Original) The integrated circuit device of claim 24, wherein the trench contains a fill material selected from the group consisting of a foamed polymeric material, a cured aerogel and an air gap.

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26. (Original) The integrated circuit device of claim 25, wherein the foamed polymeric material comprises a polymeric material selected from the group consisting of methylsilsesquioxane, polyimides and polynorbornenes.

- 27. (Currently Amended) The integrated circuit device of claim 24, wherein the dielectric layer includes [[a]] silicon dioxide (SiO<sub>2</sub>) layer.
- 28. (Cancelled)
- 29. (Currently Amended) A memory system, comprising:
  - a substrate, including:
- a dielectric layer <u>including an air gap for location at least partially beneath an</u> active region;
  - a semiconductor layer formed over the dielectric layer;
  - a first number of transistors formed in the semiconductor layer;
  - a second number of transistors formed in the semiconductor layer;
- a trench formed in the substrate and interposed between the first number of transistors and the second number of transistors; and

wherein the trench contains cells of gaseous components.

- 30. (Original) The memory system of claim 29, wherein the trench contains a fill material selected from the group consisting of a foamed polymeric material, a cured aerogel and an air gap.
- 31. (Currently Amended) The memory system of claim 29, wherein the foamed polymeric material comprises a polymeric material trench contains a foamed polymeric material selected from the group consisting of methylsilsesquioxane, polyimides and polynorbornenes.

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32. (Currently Amended) The memory system of claim 29, wherein the dielectric layer includes [[a]] silicon dioxide (SiO<sub>2</sub>) layer.

- 33. (Cancelled)
- 34. (Currently Amended) A computer system, comprising:
  - a memory system, including:
    - a substrate, including:

a dielectric layer including an air gap for location at least partially beneath an active region;

a semiconductor layer formed over the dielectric layer;

- a first active region formed in the semiconductor layer;
- a second active region formed in the semiconductor layer;
- a trench formed in the substrate and interposed between the first active region and the second active region, wherein the trench contains cells of gaseous components; and a processor coupled to the first and second electronic devices.
- 35. (Original) The computer system of claim 34, wherein the trench contains a fill material selected from the group consisting of a foamed polymeric material, a cured aerogel and an air gap.
- 36. (Original) The computer system of claim 35, wherein the foamed polymeric material comprises a polymeric material selected from the group consisting of methylsilsesquioxane, polyimides and polynorbornenes.
- 37. (Currently Amended) The computer system of claim 34, wherein the dielectric layer includes [[a]] silicon dioxide (SiO<sub>2</sub>) layer.
- 38. (Cancelled)